

SHCC/BS/1424/2018

Copy No. \_\_\_\_\_

**Sindh Health Care Commission**  
Tender Document  
Hiring of Services of Audit Firm for Internal Audit



**Submission Date for Sealed Bids: 05<sup>th</sup> June, 2018 (11:00 AM)**

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## DEFINITIONS

“Bid” means a tender, or an offer by a person, consultant, firm, company or an organization expressing willingness to undertake a specified task at a price, in response to an invitation by SHCC.

“Bid with Lowest Evaluated Cost” means the bid quoting lowest cost amongst all those bids evaluated to be substantially responsive;

“Bidder” means a person or entity submitting a bid;

“Bidding Documents” means all documents provided to the interested bidders to facilitate them in preparation of their bids in uniform manner;

“Bidding Process” means the procurement procedure under which sealed bids are invited, received, opened, examined and evaluated for the purpose of awarding a contract;

“Blacklisting” means barring a bidder, contractor, consultant or supplier from participating in any future procurement proceedings.

“Calendar Days” means days including all holidays;

“Conflict of Interest” means -

- (i) Where a contractor, supplier or consultant provides, or could provide, or could be perceived as providing biased professional advice to SHCC to obtain an undue benefit for himself or those affiliated with him;
- (ii) Receiving or giving any remuneration directly or indirectly in connection with the assignment except as provided in the contract;
- (iii) Any engagement in consulting or other procurement activities of a contractor, consultant or service provider that conflicts with his role or relationship with the SHCC under the contract;
- (iv) Where an official of the SHCC engaged in the procurement process has a financial or economic interest in the outcome of the process of procurement, in a direct or an indirect manner;

“Consultant” means a professional who can study, design, organize, evaluate and manage projects or assess, evaluate and provide specialist advice or give technical assistance for making or drafting policies, institutional reforms and includes private entities, consulting firms, legal advisors, engineering firms, construction managers, management firms, procurement agents, inspection agents, auditors, international and multinational

organizations, investment and merchant banks, universities, research institutions, government agencies, nongovernmental organizations, and individuals;

“Consulting Services” means services of an advisory and intellectual nature provided by consultants using their professional skills to study, design, organize, and manage projects, encompassing multiple activities and disciplines, including the crafting of sector policies and institutional reforms, specialist advice, legal advice and integrated solutions, change management and financial advisory services, planning and engineering studies, and architectural design services, supervision, social and environmental assessments, technical assistance, and programmed implementation;

“Contract” means an agreement enforceable by law and includes General and Special Conditions, Specifications, Drawings and Bill of Quantities;

“Contractor” means a person, firm, company or organization that undertakes to execute works including services related thereto, other than consulting services, incidental to or required for the contract being undertaken for the works;

“Corrupt and Fraudulent Practices” means either one or any combination of the practices given below;

- (i) “Coercive Practice” means any impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence the actions of a party to achieve a wrongful gain or to cause a wrongful loss to another party;
- (ii) “Collusive Practice” means any arrangement between two or more parties to the procurement process or contract execution, designed to achieve with or without the knowledge of the SHCC to establish prices at artificial, non-competitive levels for any wrongful gain;
- (iii) “Corrupt Practice” means the offering, giving, receiving or soliciting, directly or indirectly, of anything of value to influence the acts of another party for wrongful gain;
- (iv) “Fraudulent Practice” means any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation;
- (v) “Obstructive Practice” means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in a procurement process, or affect the execution of a contract or deliberately destroying, falsifying, altering or concealing of evidence material to the investigation or making false statements before investigators in order to materially impede an investigation into allegations of a corrupt, fraudulent, coercive or collusive practice; or threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation, or acts intended to materially impede the exercise of inspection and audit rights provided for under the Rules.

“Emergency” means natural calamities, disasters, accidents, war and breakdown of operational equipment, plant, machinery or engineering infrastructures, which may give rise to abnormal situation requiring prompt and immediate action to limit or avoid damage to person(s), property or the environment;

“Goods” means articles and object of every kind and description including raw materials, drugs and medicines, products, equipment’s, machinery, spares and commodities in any form, including solid, liquid and gaseous form, and includes services identical to installation, transport, maintenance and similar obligations related to the supply of goods, if the value of these services does not exceed the value of such goods;

“Government” means the Government of Sindh;

“Head of the Department” means the administrative head of the department or the organization;

“Lowest Evaluated Bid” means a bid for goods, works and services having the lowest evaluated cost among the substantially responsive bids

“Lowest Submitted Price” means the lowest price quoted in a bid, which is otherwise not substantially responsive;

“Mis-procurement” means public procurement in contravention of any provision of Sindh Public Procurement Act, 2010, any rule, regulation, order or instruction made there under or any other law in respect thereof, or relating to, public procurement;

“Notice Inviting Tender” means the notice issued by a SHCC through publication in the newspapers or through electronic means for the purpose of inviting bids, or applications for pre-qualifications, or expression of interests, which may include Tender Notice, Invitation for Bids, Notice for Prequalification or Request for Expression of Interests;

“Open Competitive Bidding” means a fair and transparent specified procedure defined under these Rules, advertised in the prescribed manner, leading to the award of a contract whereby all interested persons, firms, companies or organizations may bid for the contract and includes both National and International Competitive Biddings;

“**SHCC**” means the Sindh Health Care Commission;

“Services” means any object of procurement other than goods or works, and includes consultancy services;

“Substantially Responsive Bid” means the bid that contains no material differences or deviations from, or reservations to, the terms, conditions and specifications given in the bidding documents;

“Supplier” means a person, firm, company or an organization that undertakes to supply goods and services related thereto, other than consulting services, required for the contract;

“Value for Money” means best returns for each rupee spent in terms of quality, timeliness, reliability, after sales service, up-grade ability, price, source, and the combination of whole-life cost and quality to meet SHCC’s requirements.



## 1 BACKGROUND

Sindh Healthcare Commission Act 2013 (Act VII of 2014) was passed by Provincial Assembly of Sindh on 28<sup>th</sup> March 2014 with an object to improve the quality of Healthcare Services and Banning Quackery in the Province of Sindh in all its forms and manifestations.

Exercising the powers conferred under Section 3 of the said Act, The Govt. of Sindh has established Sindh Health Care Commission to improve the quality of healthcare services and clinical governance and to ban quackery in the Province of Sindh.

## 2 INVITATION FOR BIDS (IFB)

Sindh Health Care Commission (SHCC) invites sealed bids / proposals for the hiring of audit firm from registered and experienced audit firms. SHCC intends to engage an audit firm having sound knowledge of audit to deal with audit related matters of the Commission.

Technical and financially qualified audit firm will be offered a contract of one year which will be extended annually, based on performance up to duration of three years. Extension of contract will be on same cost and same terms & conditions if mutually agreed by both parties (audit firm and SHCC).

Details of the specifications of related services to be provided are given in the scope of service in Section [3] hereto.

Bidder will be selected under procedure described in this Tender Document (TD), in accordance with the Sindh Public Procurement Rules 2010 issued there under (“SPPRA”) which can be found at [www.pprasindh.gov.pk](http://www.pprasindh.gov.pk). For the purposes of this document, the any reference to the term “Act” shall mean a reference to the Sindh Public Procurement Act 2009 and any reference to the Rules shall mean a reference to the Sindh Public Procurement Rules 2010.

This TD includes the following Sections:

- Instructions to Bidders (ITB)
- Eligibility Criteria
- Scope of Work
- Financial Proposal
- Conditions of Contract

Proposals must be submitted at address mentioned below;

Sindh Healthcare Commission  
Block C 2<sup>nd</sup> Floor FTC Building  
Shahrah-e-Faisal  
Karachi.

## 2 INSTRUCTIONS TO BIDDERS (ITB)

### 2.1 Correspondence Address

The contact number and the correspondence address for submitting the proposals are as follow:

Block C 2<sup>nd</sup> Floor FTC Building  
Shahrah-e-Faisal  
Karachi.  
[Phone # 021-38656000](tel:021-38656000)

### 2.2 Eligible Bidders

All the bidders duly incorporated and based in Pakistan governed by rules, laws and statutes of Government of Pakistan and Government of Sindh shall be eligible. [SPPRA Rule 29]

### 2.3 Corrupt Practice

1. SHCC requires that Bidders / Suppliers / Contractors, observe the highest standard of ethics during the procurement and execution of contract and refrain from undertaking or participating in any corrupt or fraudulent practices. [SPPRA Rule 2 (q - iii, iv)]
2. SHCC will reject a proposal for award, if it determines that the Bidder recommended for award was engaged in any corrupt or has been blacklisted under the Sindh Public Procurement Rules 2010, in competing for the contract in question.
3. Any false information or misstatement on the part of the vendor will lead to disqualification/ blacklisting/ legal proceeding regardless of the price or quality of the product.

### 2.4 Preparation of Bids

#### 2.4.1 Bidding Process

SHCC will follow Sindh Procurement Regulatory Authority (SPRA) Rules for the entire bidding process. The selection of audit firm will be based on Quality Cost Based Selection (QCBS) method. SHCC will adopt single stage two envelopes bidding procedure to call for proposals.

The bid shall be a single package consisting of two separate envelopes, containing separately the financial and the technical proposals. The envelopes shall be marked as “Financial Proposal” and “Technical Proposal”. In the first instance, the “Technical Proposal” shall be opened and the envelope marked as “Financial Proposal” shall be retained unopened in the custody of the

SHCC. The SHCC shall evaluate the technical proposal in the manner prescribed in the **section - 7** given in the document, without reference to the price and shall reject any proposal which does not conform to the specified requirements. During the technical evaluation no amendments in the technical proposal shall be permitted. After the evaluation and approval of the technical proposals, the SHCC shall open the financial proposals of the technically accepted bids, publicly at a time, date and venue announced and communicated to the bidders in advance, within the bid validity period. The financial bids found technically nonresponsive shall be returned un-opened to the respective bidders. The technical and financial proposal will be evaluated on the basis of SHCC evaluation criteria as provided in section “Technical Proposal” and “Financial Proposal” of the document.

The scope of activities set the basis of technical approach to be adopted by the potential audit firms. The audit firms who will get minimum 65 marks in technical evaluation will be called for financial bid opening and contract negotiations.

#### **2.4.3 Cost of Bidding**

The bidder shall bear all costs associated with the preparation and submission of its bid and SHCC will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the bidding process.

#### **2.4.3 Language of Bid**

The bid prepared by the bidders as well as all correspondence and documents exchanged by the bidder and SHCC must be written in English. [SPPRA Rule 6 (1)]

#### **2.4.4 Financial Proposal**

The Financial Proposal shall be prepared using the standard form attached, duly signed by the bidder or authorized representative. Standard Forms for Financial Proposal are available in Section [4].

#### **2.4.5 Bid Currencies**

For the purpose of comparison of bids quoted in different currencies, price shall be converted in PAK RUPEE (PKR). The rate of exchange shall be the selling rate prevailing seven working days before the date of opening of the bids. [SPPRA Rule 42 (2)]

#### **2.4.6 Bid Security**

The SHCC shall require the bidders to furnish the Earnest Money of 2% of bid price, in shape of Pay Order or Irrevocable Bank Guarantee acceptable to the bank, which shall remain valid for a period of twenty-eight (28) days beyond the validity period for bids, in order to provide the SHCC reasonable time to act, if the security is to be called. [SPPRA Rule 37(1)]

Bid Security should be attached with the bidding document.

Any Bid not accompanied by an acceptable Bid Security shall be rejected by the SHCC as non responsive.

Bid security shall be released to the unsuccessful bidders once the contract will be signed with the successful bidder or the validity period has expired. [SPPRA Rule 37(2)]

The bid security shall be forfeited:

- If a Bidder withdraws its bid during the period of its validity specified by the Bidder on the Bid Form; or
- In the case of a successful Bidder, if the Bidder fails to;
  - Sign the contract in accordance with ITB Section [2.7.4]; or
  - Does not abide by the terms of Contract Agreement.

#### **2.4.7 Bid Validity**

Bids shall remain valid for a period of ninety (90) days, after the date of bid opening prescribed by SHCC; [SPPRA Rule 38 (1)]

Whenever an extension of bid validity period is requested, a bidder shall have the right to refuse to grant such an extension and withdraw his bid and bid security shall be returned forthwith; and [SPPRA Rule 38 (6)]

Bidders who agree to extension of the bid validity period shall also extend validity of the bid security for the agreed extended period of the bid validity. [SPPRA Rule 38 (7-a)]

### **2.5 Submission of Bids**

#### **2.5.2 Response Time**

Bidders are required to submit their Bids within fifteen (15) calendar days from the date of publication of Notice Inviting Tender as per National Competitive Bidding. Bids will be received by SHCC at the address specified under ITB Section [2.1] within office hours. [SPPRA Rule 18 (2)]

#### **2.5.3 Extension of Time Period for Submission of Bids**

SHCC may extend the deadline for submission of bids only, if one or all of the following conditions exist;

- Fewer than three bids have been submitted and SHCC is unanimous in its view that wider competition can be ensured by extending the deadline. In such case, the bids submitted shall be returned to the Bidders un-opened; [SPPRA Rule 22 (1)]

- If the SHCC is convinced that such extraordinary circumstances have arisen owing to law and order situation or a natural calamity that the deadline should be extended. [SPPRA Rule 22(2)]

#### **2.5.4 Clarification of Bidding Documents**

An interested bidder, who has obtained bidding documents, may request for clarification of contents of the bidding document in writing, and SHCC shall respond to such queries in writing within three calendar days, provided they are received at least five (5) calendar days prior to the date of opening of bid. [SPPRA Rule 23 (1)]

It should be noted that any clarification to any query by a bidder shall also be communicated to all parties, who have obtained bidding documents.

#### **2.5.5 Late Bids**

Any bid received by SHCC after the deadline for submission of bids prescribed by SHCC pursuant to ITB Section [2.5.2] will be rejected and returned unopened to the Bidder. [SPPRA Rule 24 (1)]. The rejection of bids received after the deadline for submission shall apply regardless of any reason whatsoever for such delayed receipt

#### **2.5.6 Withdrawal of Bids**

The Bidder may withdraw their bids after it has been submitted by sending a written Withdrawal Notice, duly signed by the Bidder and/or by an authorized representative, and shall include a copy of the authorization. Provided that, written notice of Withdrawal, shall be received by SHCC prior to the opening of bids.

No bid shall be withdrawn in the interval between the opening of Bids and the expiration of the period of Bid validity specified in ITB section [2.4.8].

#### **2.5.7 Cancellation of Bidding Process**

1. SHCC may cancel the bidding process at any time prior to the acceptance of a bid or proposal; [SPPRA Rule 25 (1)]
2. SHCC shall incur no liability towards the bidders, solely by virtue of its invoking sub-rule (2.5.7 - 1); [SPPRA Rule 25 (2)]
3. Intimation of the cancellation of bidding process shall be given promptly to all bidders and bid security shall be returned along with such intimation; [SPPRA Rule 25 (3)]
4. SHCC shall, upon request by any of the bidders, communicate to such bidder, grounds for the cancellation of bidding process, but is not required to justify such grounds. [SPPRA Rule 25 (4)]

### 2.5.8 Mechanism for Redressal of Grievances

SHCC has a Committee for Complaint Redressal to address the complaints of bidder that may occur during the procurement proceedings. [SPPRA Rule 31 (1)]

Any bidder being aggrieved by any act or decision of the SHCC during procurement proceedings may lodge a written complaint after the decision causing the grievance has been announced. [SPPRA Rule 31(3)]

The complaint redressal committee upon receiving a complaint from an aggrieved bidder may, if satisfied; [SPPRA Rule 31(4)]

1. Prohibit the procurement committee from acting or deciding in a manner, inconsistent with these rules and regulations; [SPPRA Rule 31(4-a)]
2. Annul in whole or in part, any unauthorized act or decision of the procurement committee;  
[SPPRA Rule 31(4-b)] and
3. Reverse any decision of the procurement committee or substitute its own decision for such a decision;

Provided that the complaint redressal committee shall not make any decision to award the contract. [SPPRA Rule 31(4-c)]

SHCC shall announce its decision as to the grievance within seven (7) days. The decision shall be intimated to the Bidder and the Authority within three (3) working days by SHCC. [SPPRA Rule 31(5)]

SHCC shall award the contract only after the decision of the complaint redressal committee [SPPRA Rule 31 (6)]

More fact of lodging of a complaint by a bidder shall no warrant suspension of the procurement proceedings. [SPPRA Rule 31(7)]

#### IMPORTANT

In addition to above it may be added that no complaint will be entertained unless it is: -

- a) Forwarded on company's original letter head, complete address, NTN of the company and CNIC of the complainant.
- b) Incriminating evidence of the complaints.

### **2.5.9 Review Panel**

The Authority shall maintain a list of Review Panelists for the purpose of reviewing a bidder's complaint. The Panelist shall be appointed on such terms and conditions as the Authority may from time to time notify with the approval of the Chief Secretary. [SPPRA Rule 32(1)]

The List of Specialists shall be formed from a number [SPPRA Rule 32(2)]

1. Persons who have been legal professionals; [SPPRA Rule 32(2-a)]
2. Persons who have been senior officers in the service of the Government with experience in the procurement area, [SPPRA Rule 32(2-b)] and
3. Persons from a list of specialists with experience in the relevant field. [SPPRA Rule 32(2-c)]

The Specialists shall be grouped into a number of Review Panels, each with a nominated Chairperson, both as approved by the Chief Secretary. Each panel shall have a minimum of 3 members, one from each of the groups listed in sub rule (2) above and up to 2 co-opted members on a case-by-case basis depending upon the nature of the complaint. [SPPRA Rule 32(3)]

The specialists shall be paid remuneration for their services as determined by the Authority from time to time with the approval of the Chief Secretary. [SPPRA Rule 32(4)]

### **2.5.10 Matters not subject to Appeal or Review**

The following actions of the SHCC shall not be subject to the appeal or review: [SPPRA Rule 33]

- Selection method adopted by the SHCC; [SPPRA Rule 33 (1)]
- Decision by the SHCC under ITB section [2.5.7]. [SPPRA Rule 33 (2)]

## **2.6 Opening and Evaluation of Bids**

### **2.6.1 Opening of Bids by SHCC**

The opening of bids shall be as per the procedure set down in Section 2.4.1 dealing with Bidding Process.

### **2.6.2 Clarification of Bids**

No Bidder shall be allowed to alter or modify his bids after the expiry of deadline for the receipt of the bids unless, SHCC may, at its discretion, ask a Bidder for a clarification of bid for evaluation purposes. The request for clarification and the response shall be in writing and no change in the prices or substance of bid shall be sought, offered or permitted. [SPPRA Rule 43]

### **2.6.3 Preliminary Examination**

SHCC will examine the bids to determine whether the bids are complete and the documents have been properly signed and whether the bids are generally in order.

SHCC may waive any minor informality; nonconformity or irregularity in a bid that does not constitute a material deviation, provided such waiver does not prejudice or affect the relative ranking of any Bidder and further provided that such waiver will be at the complete and sole discretion of SHCC.

If a bid is not substantially responsive, it will be rejected by SHCC and may not subsequently be made responsive by the Bidder by correction of the nonconformity.

### **2.6.4 Eligibility Criteria**

All bids shall be evaluated as per the criteria given in para 2.6.5.

### **2.6.5 Eligibility Criteria.**

SHCC shall evaluate the offers using the following eligibility criteria.

### **2.4.2 Conditions for eligibility**

The successful audit firm, fulfilling the following criteria, will be considered as eligible audit firm for the bidding process of Internal Audit services;

#### **Mandatory**

- i. Firm should be on State Bank of Pakistan (SBP) panel of approved auditors in category (A or B).
- ii. Firm should be affiliated with Reputable major / Global Accounting Firm.
- iii. Firm should have its offices, at least three (03) major cities of Pakistan including Karachi and Lahore.
- iv. Firm should have at least five (05) years of relevant professional experience in undertaking assignments of similar nature in the Internal Audit Experience in the Government Sector (including donor funded Government Projects) as well as Work experience of working with the Sindh, other Provincial and Federal government on the similar assignments, including Supplementing / Co-sourcing of Internal Audit for listed corporations or multinational or public sector or Section 42 companies in Pakistan or abroad with dedicated resources / functions.
- v. Firm should have at least five (05) partners / Executive Directors. At least ten (10) qualified accountants should be full time employees of the firm (ACA, ACMA).
- vi. Signed Affidavit indicating that company is not blacklisted by any government, semi government or autonomous body.
- vii. Income Tax Returns for last three years.



- viii. Must have valid NTN and Name in Active Tax Payers List (ATL) of FBR.
- ix. Must have valid SRB Registration and Active status in SRB profile
- x. Must provide copy of Partnership deed.
- xi. Must have annual turnover of Rs.20 million.

\* “Relevant experience” means experience of Internal Audit.

Kindly fill the following necessary annexure required for the above qualification criteria and attach the supporting documentary evidences as mentioned in each annexure;

Annex – A:	Organization Information (Form ‘A’)
Annex – B:	Eligibility Response Checklist
Annex – C:	Relevant Experience of the Organization (Form ‘B’)
Annex – D:	Key Management Staff of Firm (Form ‘C’)

And also sign the declaration form at the end of document and attach with your other documents.

### **2.6.6 Discussions Prior to Evaluation**

If required, prior to evaluation of the bid, SHCC may, within 6-7 days of receipt of the bid, call upon any of the Bidders to discuss or to ask for clarification about anything contained in the bidding document.

## **2.7 Award of Contract**

### **2.7.1 Award Criteria**

Subject to ITB Section [2.7.2], SHCC will award the contract to the successful Bidder, whose bid has been determined to be substantially responsive and has been determined to be the lowest evaluated bid, provided the information given in the bidding document is on ground verified by the Procurement Committee of the SHCC.

### **2.7.2 SHCC’s Right to Accept Any Bid and to reject any or all Bids**

SHCC annul the bidding process and reject all Bids at any time prior to Contract award, without thereby incurring any liability to the Bidder(s).

### **2.7.3 Notification of Award**

Prior to the expiration of the period of bid validity, SHCC will notify the successful Bidder in writing by letter or by email, to be confirmed in writing by letter, that his/her bid has been accepted.

The notification of award will constitute the formation of the Contract.

Upon the successful Bidder's furnishing of the Performance Security pursuant to Section [2.7.5], SHCC will promptly notify each unsuccessful Bidder and will discharge his/her bid security, pursuant to ITB Section [2.4.7].

### **2.7.4 Signing of Contract**

Within 5 Days from the date of notification of the award the successful bidder shall furnish to SHCC particulars as may be asked by the SHCC Management.

The Contract shall be signed by parties within 07 Days of award of contract. Copy of the agreement enclosed as Annexure "A" required to be signed by the parties at this stage.

### **2.7.5 Performance Security**

Within 15 DAYS of receipt of the notification of award from SHCC, the successful Bidder shall furnish to SHCC the Performance Security of 2% of contract price which shall be valid for at least ninety (90) days beyond the date of completion of contract to cover defects liability period or maintenance period. The Performance Security shall be in the form of a pay order or demand draft or bank guarantee issued by a reputable commercial bank, acceptable to SHCC, located in Pakistan. [SPPRA Rule 39 (1)]

Failure of the successful Bidder to comply with the requirement of ITB Section [2.7.4] shall constitute sufficient grounds for the annulment of the award and forfeiture of the bid security, in which event SHCC may make the award to the next lowest evaluated Bidder or call for new bids.

The Performance Security forms shall not be completed by the bidders at the time of their bid submission. Only the successful Bidder will be required to provide Performance Security.

The Performance Security will be discharged by SHCC and returned to the Supplier not later than thirty (30) days following the date of successful completion of the Supplier's performance obligation under the Contract.

### **2.7.6 General Conditions of Contract**

For detailed General Condition of Contract refer to Section [5.1] of this TD.

**2.7.7 Special Conditions of Contract (Same as General Conditions of the Contract)**

For detailed Special Condition of Contract refer to Section [5.2] of this TD.

**2.7.8 Integrity Pact**

The successful bidder shall upon the award of the contract execute an Integrity Pact with SHCC. [SPPRA Rule 89]

**2.7.9 Non-Disclosure Agreement**

The successful bidder shall upon the award of the contract execute a Non-Disclosure Agreement with SHCC.

### **3 TERMS OF REFERENCES OF INTERNAL AUDIT**

Corporate Governance Rules 2013 for public sector organizations requires the establishment of an effective internal audit function under the control and direction of an Audit Committee. This function will be performed in coordination with Chief Internal Auditor of SHCC. Internal Audit firm has to comply the following terms of references

#### **1. THE OVERALL OBJECTIVE**

1.1. The objective of this bid is to appoint a suitable independent internal audit service provider who can maintain and support an appropriate internal audit service to the Board and Management of SHCC.

#### **2. CONTRACT PERIOD**

2.1. The duration of the contract is normally anticipated to run for a period of one year and may be extended for a further period. SHCC will reserve the right to review the contract at the end of the term. If SHCC chooses to cancel the contract during the course of the year, a notice period of 1 month will apply.

#### **3. CONDUCT OF WORK**

3.1. The internal audit service provider will be required to work at the SHCC premises. In some instances, where necessary, work may be extended to where projects are being implemented.

3.2. SHCC will provide office space for the internal auditor as required.

#### **4. ROLE AND OBJECTIVES OF INTERNAL AUDIT**

4.1. In terms of Corporate Governance Rule 2013 for public section organizations, SHCC should have an effective internal audit function.

4.2. The internal audit function should assist SHCC to accomplish its objectives by bringing a systematic and disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes. The risk management strategy, which must include a fraud prevention plan, must be used to direct the internal audit effort.

4.3. Some of these objectives/standards/controls subject to evaluation are to review:

4.3.1. The information systems environment;

4.3.2. The reliability and integrity of financial and operational information;

4.3.3. The effectiveness of operations;

4.3.4. Compliance with policies and regulations and contracts;

4.3.5. The safeguarding of assets;

4.3.6. The economical and efficient use of resources;

4.3.7. Achievement of established operational goals and objectives;

- 4.3.8. Compliance with laws, regulations and controls;
- 4.3.9. Assisting the Audit Committee, and through them, the Board and Management in the effective discharge of their responsibilities, furnishing them with analyses, appraisals, recommendations, counsel and information concerning the activities reviewed and regular follow up.

## 5. **ORGANISATIONAL STATUS OF INTERNAL AUDIT**

- 5.1. The internal audit function reports directly to the Audit Committee. The function must be Independent of activities that are audited, with no limitation on its access to information.
- 5.2. The internal audit function is an integral part of the organization and functions under the policies established by senior management and the Board.
- 5.3. The Audit Plan of the Internal Audit is formally approved by the Audit Committee.

## 6. **SCOPE OF INTERNAL AUDIT**

- 6.1. The internal audit must be conducted in accordance with the Terms of Reference set by the Audit Committee.
- 6.2 The scope of the Internal Audit Function includes at least the under -mentioned. Should any other function be regarded as imperative by the bidder, the functions shall be offered and clearly defined.
- 6.3 The internal audit function must, in consultation with the Audit committee, prepare:
  - 6.3.1. Half yearly strategic internal Audit Plan based on its assessment of key areas of risk for the public entity, having regard to its current operations, the operations proposed in its corporate or strategic plan and its risk management strategy;
  - 6.3.2. Half year internal audit plan;
  - 6.3.3. Plans indicating the scope and time lines of each audit in the annual internal audit;
  - 6.3.4. Audit reports directed to the Audit Committee detailing its performance against the plan to allow for effective monitoring and intervention where necessary;
- 6.5 The internal audit function must assist the Audit Committee in maintaining effective controls by evaluating those controls and by developing recommendations for enhancement or improvement.
- 6.6 The internal audit function must assist the Audit Committee in achieving the objectives of SHCC by evaluating and developing recommendations for the enhancement or improvement of the processes through which: -
  - 6.6.1 Objectives and values are established and communicated;
  - 6.6.2 The accomplishments of objectives are monitored;
  - 6.6.3 Accountability is ensured;
  - 6.6.4 Corporate values are preserved;
  - 6.6.5 The adequacy and effectiveness of the system of internal controls are reviewed and appraised;

- 6.6.6 The relevance, reliability and integrity of management, financial and operating data and reports relating to achievement of Organization Wide Key performance indicators (KPIs) are appraised;
- 6.6.7 Systems established to ensure compliance with policies, plans, procedures, statutory requirements including in particular Procurement of Goods and Services, Hiring of Human Resource and updates or revisions and regulations, which could have significant impact on operations are reviewed;
- 6.6.8 The means of safeguarding assets are reviewed and, as appropriate, verifying the existence of such assets;
- 6.6.9 The economy, efficiency and effectiveness with which resources are employed, are appraised;
- 6.6.10 The results of operations or programs are reviewed to ascertain whether results are consistent with the SHCC's established objectives and goals, whether the operations or programs are being carried out as planned;
- 6.6.11 The adequacy of established systems and procedures are assessed.
- 6.7 The audits that will need to be taken into account at SHCC are amongst others: -
- 6.7.1. IT security and systems processes audit;
- 6.7.2. Conducting special assignments and investigations on behalf of the Audit Committee or CEO into any matter or activity affecting the probity, interest and operating efficiency of SHCC;
- 6.7.3. Audits designed to detect fraud.
- 6.7.4. Fraud and irregularities
- 6.7.5. Review of Budget allocated as compared to actual expenditure there against.
- 6.8. In planning and conducting its work, the internal auditor should seek to identify serious defects in the internal controls, which might result in possible malpractices. Any such defects must be reported immediately to the Audit Committee, without disclosing these to any other member of staff or regulatory authority. This also applies to instances where serious fraud and irregularity is uncovered.

## **7. EXPECTED OUTCOMES AND DELIVERABLES**

- 7.1. Performing an audit assignment
- 7.1.1. Each assignment should at least consist of the following:
- a) Pre-audit survey;
  - b) Audit Planning memorandum;
  - c) Risk assessment document;
  - d) System description(s);
  - e) Audit program;
  - f) Sampling methodology;
  - g) Mechanisms for follow-up on matters previously reported and feedback to the Audit Committee;
  - h) Mechanisms to ensure that working papers are reviewed at the appropriate level;
  - i) Audit findings and recommendations;
  - j) Reporting (draft internal audit report and final internal audit report);
  - k) Follow up of previous audit findings.

## 7.2. Reporting requirements

7.2.1. The audit firm will perform internal audit in coordination with **Chief Internal Auditor** of SHCC. The findings of Chief Internal Auditor and internal audit firm will be shared with each other and to be presented before the audit committee in the form of consolidated report on quarterly basis. The structure of the internal audit report is to be as follows: -

- a) Introduction;
- b) Audit objective and scope;
- c) Background;
- d) Executive summary, highlighting significant findings;
- e) Findings, recommendations and management responses (including implementation dates);
- f) All audits are to be carried out according to the internal Audit Plan approved by the Audit committee;
- g) Conclusion; and
- h) The auditor is to deliver to the chairperson of the Audit Committee and the CEO SHCC an electronic copy and one signed copy of the final report.

## 8. **QUALITY ASSURANCE REVIEWS OF THE WORK**

8.1. The auditor shall ensure that all work conforms to the Standards for the Professional Practices. Such work may further be subject to an external quality assurance as may be considered necessary.

## 9. **MONITORING PROGRESS OF ASSIGNMENTS**

9.1. On completion of each assignment, the auditor shall distribute the reports to the Audit Committee and the CEO;

## 10. **INDEPENDENCE AND OBJECTIVITY OF AUDIT STAFF**

10.1. In carrying out the work, the auditor must ensure that its personnel maintain their objectivity by remaining independent of the activities they audit. The consultant shall: -

10.2. Have no executive or managerial powers, functions or duties except those relating to internal audit;

10.3. Not be involved in the day-to-day operation of the SHCC;

10.4. Not be responsible for the detailed development or implementation of new systems and procedures.

## 11. **PAYMENT**

11.1. The SHCC undertakes to pay valid invoices in full within thirty (45) working days from statement date, for work done to its satisfaction upon presentation of a substantiated claim.

11.2. The SHCC will consider payments on the basis of the specified deliverables as and when produced and accepted as per the approved contract.

## **12. CONDITIONS OF TENDER**

Services of successful Service Provider will be secured in accordance with the SHCC's Procurement Policy subject to the following conditions:

1. The SHCC reserves the right to award or not to award this contract;
2. Bidders who fail to complete and attach all relevant documents will be disqualified
3. All prices quoted must be all taxes inclusive;
4. No tender document will be accepted if not properly sealed and marked;
5. The SHCC will enter into a formal contract with the successful service provider;
6. The SHCC reserves the right to terminate the contract should the performance of the service provider be unsatisfactory;
7. The SHCC has the right to visit the business premises to verify the information provided in the tender documents
8. It is the responsibility of prospective bidders to ensure that their bid documents are submitted before the closing time and date of the tender;
9. Bids received after closing time and date are late and will NOT be considered;
10. Although adequate thought has been given in the drafting of this document, errors such as typos may occur which the SHCC will not be responsible for;
11. Any change of information provided in the tender document that may affect delivery should be brought to the SHCC's attention as soon as possible. Failure to comply may result in the contract being terminated;
12. Service provider presenting information intentionally incorrectly or fraudulently will be disqualified.

## **13. EVALUATION CRITERIA**

The tender will be evaluated in accordance with the technical proposal as well as financial proposal as per SPPRA Rules and Regulations no: 32 and 38-(2-a/VIII).

## **Guidelines**

- 1 Only short-listed applicants fulfilling the eligibility criteria will be considered for technical and financial proposals. The financial proposal of technically qualified audit firm will be opened for further evaluation.
- 2 All documents and information received by SHCC from applicants will be treated in strictest confidence.
- 3 Documents submitted to SHCC will not be returned.
- 4 All expenses related to participation in this tender document shall be borne by the applicants.



- 5 Documents shall be submitted in a separate sealed envelope marked as “TECHNICAL PROPOSAL” and “FINANCIAL PROPOSAL” as hard copy in a sealed envelope for ‘Hiring of Audit Firm’. The envelope containing hard copy of technical proposal and hard copy of financial proposal shall be received on the postal address given below.
- 6 All bids/proposals must be accompanied by Crossed Cheques or Pay Order of two percent (2%) for the value of the one-year quoted price in the form of pay order or demand draft favoring Sindh Healthcare Commission
- 7 SHCC reserves the right to request submission of additional information from applicants in order to clarify/further understand aspects of technical proposal, if required.
- 8 Questions about this technical proposal can be made only in writing: a letter or an e-mail and must be asked by or before 30<sup>th</sup> May, 2018. For any other related information please contact the undersigned.
- 9 Successful firm will submit a **performance guarantee 5%** of contract value at the time of contract signing which will return after completion of contract.

#### Postal Address

## 4 Technical Proposal evaluation criteria

This tender document is governed by the procedure approved by SHCC management. The technical proposal of eligible organizations will be evaluated using the scoring guide attached as annexure – E. Score will be awarded on the base of following details;

Technical proposal should contain following and any additional information and the **copies of all required documents** should be attached in technical proposal for evaluation.

Sr. No.	Category	Marks
1	Qualification of the audit firm (Qualification of Staff, Establishment of Firm, Firm Affiliations/Recognitions)	30
2	Experience (General) of the audit firm	20
3	Experience (Specific) of the audit firm	35
4	Financial Capability	15
<b>Total:</b>		<b>100</b>

**Note:** Technical qualification status shall be decided on the basis of Pass/Fail basis. The Audit Firm must score at least 65 marks out of 100 for passing.

## **4 FINANCIAL PROPOSAL**

Please refer to the annexure titled “Financial Proposal”, attached as annexure – F.

### **NOTE**

1. Firm will be liable to pay all municipal, government, non-government and other rates, taxes, stamp duty (as applicable under Stamp Act 1989) duly stamped on the contract agreement and assessment which may be levied.
2. Tenders may be submitted directly by the owners or their representatives. No tenders will be entertained if submitted by or through brokers/ agents.
3. If the financial evaluation is the same, then successful bidder will be the one who has acquired maximum marks in evaluation phase.
4. Writing of tender reference as given in the NIT on the Envelop, carrying tender document is must or the SHCC will not be responsible if the documents are not received by the Procurement Committee on time.

## **FINANCIAL EVALUATION**

The financial proposals of only those technically responsive bidders who will obtain minimum sixty five percent marks will be opened. A combined evaluation of the technical and financial proposals will be carried out by weighting and adding the quality and the cost scores. The weight for quality is eighty percent with twenty percent given to cost.

The top ranked firm will be short listed for contract negotiations. If the cost is not within the approved limit set by the management, SHCC may negotiate with the highest ranked bidder regarding methodology, work plan, staffing, contract price and special conditions of the contract. In case of failure of negotiations, SHCC may invite the next ranked bidder as per PPRA Rules.

## **TYPE OF CONTRACT**

The type of contract will be based on lump sum cost per year basis that includes but not limited to the scope of job and terms of references and any out of pocket expenses, where required. Contract will be valid for one year from date of signing of contract. Contract may be extended for another term based on same cost and same terms & conditions mutually agreed by both parties (bidder and SHCC).

## PRE-BID MEETING

A pre-bid meeting will be conducted (if required) on 1<sup>st</sup> June, 2018 at 1:00 PM in SHCC office for clarification of queries and more understating of the project.

## DECLARATION

Kindly provide the declaration as per format provided below at the end of proposal.

I, \_\_\_\_\_ hereby declare that:

- all the information provided in the technical proposal is correct in all manners and respects
- and I am duly authorized by the Governing body/Board/Management to submit this proposal on behalf of "[Click here and type the name of organization]"

Name	
Designation	
Signature	
Date and Place	

## **SUBMISSION OF BIDS (TECHNICAL AND FINANCIAL PROPOSAL)**

Complete bid containing technical and financial proposal along with all required information & documentary evidences may be delivered to

Sindh Healthcare Commission  
Block C 2<sup>nd</sup> Floor FTC Building  
Shahrah-e-Faisal  
Karachi.

The Bids shall be submitted before 11:00 AM on 05<sup>th</sup> June, 2018. Technical proposals will be publicly opened on the same day i.e. 05<sup>th</sup> June, 2018 at 11:30 AM in the presence of bidder's representatives who wish to attend the bid opening.

### **a- Cover Letter for the Submission of Technical Proposal and Financial Proposal**

[Firm letterhead]

[Date]

To

Chief Executive Officer  
Sindh Healthcare Commission  
[Address mentioned in Data Sheet]

**Re:** Technical Proposal and Financial Proposal in respect of [Insert title of assignment]

Dear Sir,

We offer to provide the Services for [Insert title of assignment] in accordance with your Tender for Proposal dated [Insert Date of Tender advertised]. We hereby submit our technical Proposal and financial proposals including the required documents in a sealed envelope.

We hereby declare that all the information and statements made in these proposals are true and accept that any misinterpretation contained therein may lead to our disqualification. Our proposal is binding upon us and subject to the modifications resulting from contract negotiations. We undertake that we will initiate the services as per the client's request if our proposal is accepted. We understand that you are not bound to accept any or all proposals you receive.

Thank you.

Yours sincerely,

Signature

Name and title of signatory:

**Important Note:** The competent authority may reject all bids or proposals at any time prior to the acceptance of a bid or proposal. SHCC shall upon request communicate to any audit firm, the grounds for its rejection of all bids or proposals, but shall not be required to justify those grounds.

Signature & Stamp of the Bidder

Date \_\_\_\_\_

## **5 Contract**

(As will be executed if the bid qualifies)

### **5.1 Conditions of Contract.**

As per clause 5

#### **5.1.1 Definitions**

In this contract, the following terms shall be interpreted as indicated:

Applicable Law means the Sindh Public Procurement Act 2009 and the Sindh Public Procurement Rules 2010.

“Procuring Agency” or “PA” means Sindh Health Care Commission.

“Contract” means the Contract signed by the Parties and all the attached documents listed in its Clause 1 that is General Conditions (GC), and the Special Conditions (SC).

“Contract Price” means the Quarterly Fee for Assignment. “Effective Date” means the date on which this Contract comes into force.

“GC” mean these General Conditions of Contract. “Government” means the Government of Sindh. “Currency” means Pak Rupees.

“Member” means any of the entities that make up the joint venture/consortium/association, and “Members” means all these entities.

“Party” means the PA or the Contractor, as the case may be, and “Parties” means both of them.

“Personnel” means persons hired by the Contractor or by any Sub- Contractors and assigned to the performance of the Services or any part thereof.

“SC” means the Special Conditions of Contract by which the GC may be amended or supplemented.

“Services” means the services to be performed by the Contractor pursuant to this Contract, as described in the scope of services.

“In writing” means communicated in written form with proof of receipt.

### **5.1.2 Law Governing Contract**

This Contract, its meaning and interpretation, and the relation between the Parties shall be governed by the laws of the Islamic Republic of Pakistan.

### **5.1.3 Notice**

- Any notice, request or consent required or permitted to be given or made pursuant to this Contract shall be in writing. Any such notice, request or consent shall be deemed to have been given or made when delivered in person to an authorized representative of the Party to whom the communication is addressed, or when sent to such Party at the address specified in the bidding document.
- A Party may change its address for notice hereunder by giving the other Party notice in writing of such change to the address specified in the bidding document.

### **5.1.4 Authorized Representative**

Any action required or permitted to be taken, and any document required or permitted to be executed under this Contract by the SHCC or the Supplier may be taken or executed by the officials.

### **5.1.5 Taxes and Duties**

The Contractor shall pay such direct or indirect taxes, duties, fees, and other impositions levied under the Applicable Law as specified in the bidding document, the amount of which is deemed to have been included in the Contract Price.

### **5.1.6 Effectiveness of Contract**

This Contract shall come into effect on the date the Contract is signed by both Parties. The date the Contract comes into effect is defined as the Effective Date.

### **5.1.7 Expiration of Contract**

Unless terminated earlier pursuant to Lease agreement, this Contract shall expire at the end of such time period after the Effective Date as specified in the lease agreement.

### **5.1.8 Modifications or Variations**

Any modification or variation of the terms and conditions of this Contract, including any modification or variation of the scope of the Services, may only be made by written agreement between the

Parties.

However, each Party shall give due consideration to any proposals for modification or variation made by the other Party.

### **5.1.9 Force Majeure**

The failure on the part of the parties to perform their obligation under the contract will not be considered a default if such failure is the result of natural calamities, disasters and circumstances beyond the control of the parties.

#### **5.1.9.1 No Breach of Contract**

The failure of a Party to fulfill any of its obligations under the contract shall not be considered to be a breach of, or default under, this Contract insofar as such inability arises from an event of Force Majeure, provided that the Party affected by such an event (a) has taken all reasonable precautions, due care and reasonable alternative measures in order to carry out the terms and conditions of this Contract, and (b) has informed the other Party as soon as possible about the occurrence of such an event.

#### **5.1.9.2 Extension of Time**

Any period within which a Party shall, pursuant to this Contract, complete any action or task, shall be extended for a period equal to the time during which such Party was unable to perform such action as a result of Force Majeure.

### **5.1.10 Termination of Contract**

As per clause 5

### **5.1.11 Good Faith**

The Parties undertake to act in good faith with respect to each other's rights under this Contract and to adopt all reasonable measures to ensure the realization of the objectives of this Contract.

### **5.1.12 Settlement of Disputes**

#### **5.1.12.1 Amicable Settlement**

The Parties agree that the avoidance or early resolution of disputes is crucial for a smooth execution of the Contract and the success of the assignment. The Parties shall use their best



efforts to settle amicably all disputes arising out of or in connection with this Contract or its interpretation.

#### **5.1.12.2 Arbitration**

If the SHCC and the Supplier fail to amicably settle any dispute arising out of or in connection with the Contract within ten (10) days of commencement of such informal negotiations, the dispute shall be referred to arbitration of two arbitrators, one to be appointed by each party, in accordance with the Arbitration Act, 1940. Venue of arbitration shall be Karachi, Pakistan and proceedings of arbitration shall be conducted in English.

#### **5.1.13 Obligations of the Supplier**

The Supplier shall perform the Services and carry out their obligations hereunder with all due diligence, efficiency and economy, in accordance with generally accepted professional standards and practices, and shall observe sound management practices, and employ appropriate technology and safe and effective equipment, machinery, materials and methods. The Supplier shall always act, in respect of any matter relating to this Contract or to the Services, as faithful advisers to the SHCC, and shall at all times support and safeguard the SHCC legitimate interests in any dealings with Sub-Suppliers or third Parties.

##### **5.1.13.1 Conflict of Interest**

The Supplier shall hold the SHCC's interest's paramount, without any consideration for future work, and strictly avoid conflict with other assignments or their own corporate interests.

##### **5.1.13.2 Confidentiality**

Except with the prior written consent of the SHCC, the Supplier and the Personnel shall not at any time communicate to any person or entity any confidential information acquired in the course of the Services, nor shall the Supplier and the Personnel make public the recommendations formulated in the course of, or as a result of, the Services.

**Annexure "A"****ANNEX – A “ORGANIZATION INFORMATION”**

<b>Form A: Firm Profile</b>			
<b>S #</b>	<b>Required Information</b>	<b>Response</b>	
1	Legal name of the organization		
2	Year of Registration / Establishment of the Organization		
3	National Tax Number		
4	Core business area/s of the organization		
5	What is the legal status of your organization? Tick the relevant box (one box only). (Attach Copy/Copies of Registration Certificate/s)	Public Sector Organization	
		Section 42 Company	
		Public Ltd. Company	
		Private Ltd. Company	
		Partnership Firm	
		Others (Please specify)	
6	Name and designation of ‘Head of Organization’		
7	Mobile:		
	Phone/s:		
	Email:		
	Fax:		
	Address of organization:		
	Website address:		
8	Name and designation of ‘Contact Person’:		
	Phone/s:		
	Mobile:		
	Email:		

	Fax:	
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**Annex – B “Eligibility Response Checklist”**

Sr. No.	Necessary Eligibility Information	Response/Elaboration	
1	Firm should be on State Bank of Pakistan (SBP) panel of approved auditors for at least last five (05) Years in category (A).		Copies Attached
			Copies Not Attached
2	Firm should be affiliated with Reputable major / Global Accounting Firm		Copies Attached
			Copies Not Attached
	Satisfactory QCR Rating from Institute of Chartered Accountants of Pakistan		Copies Attached
			Copies Not Attached
3	Mention National Tax Number (NTN) or Free Tax Number (FTN) in the name of Organization and provide a copy of registration	National Tax Number (NTN)	
		Free Tax Number (FTN)	
4	Firm should have at least five (05) years of relevant professional experience in undertaking assignments of similar nature, i.e. Supplementing / Co-sourcing of Internal Audit for listed corporations or multinational or public sector or Section 42 companies in Pakistan or abroad with dedicated resources / functions		Copies Attached
			Copies Not Attached
	Understanding and effective response to all the items listed in the TORs (keeping in context the operational structure of departments / components covered under the scope of work		Copies Attached
			Copies Not Attached
	Clear and logical methods in responding to the needs of the SHCC		Copies Attached

	with a step by step approach and a comprehensive work plan for each of the scope component (processes and sub processes) listed in TORs		Copies Not Attached
5	Attached firm profile representing its registered offices in Pakistan (particularly in Sindh) or attached declaration of office addresses at signed firm letter head.		Copies Attached
			Copies Not Attached
6	Firm should have at least ten (05) partners / Executive Directors. At least twenty (10) qualified accountants should be full time employees of the firm (ACA, CPA, ACMA & ACCA).		Copies Attached
			Copies Not Attached
7	A certificate/affidavit indicating that the firm is not blacklisted by any Government Autonomous Body.		Copies Attached
			Copies Not Attached
8	Must have copy of Partnership deed		Copies Attached
			Copies Not Attached
9	Tax Returns for last three years		Copies Attached
			Copies Not Attached
10	Must have annual turnover of 20 million, attach copy of tax return or audited financial report of last year		Copies Attached
			Copies Not Attached

**Annex - C “Relevant Experience”**

<b>Form ‘B’: Relevant Experience</b>			
<b>Sr. #</b>	<b>Required Information</b>	<b>Response (Please provide exact information with case title, location/s and duration)</b>	
1	Company name		
2	Consultancy duration in months		
3	Location/s (districts/tehsils)		
4	In case of skills training related company please check the box	<b>Relevant</b>	<b>Not Relevant</b>

**Annex - D “Key Management Staff Information”**

<b>Form ‘C’: Key Management Staff Information (Sheet 1<sup>1</sup>)</b>				
<b>Sr. #</b>	<b>Required Information</b>	<b>Response</b>		
1	Name			
2	Position			
3	Firm Name			
4	Age			
5	Years of association with the firm			
6	Core professional area of work			
7	Assigned tasks in this firm			
8	Please name similar assignment undertaken by the individual			
10	Specific role of the individual in this activity			
11	<b>Please provide information on additional experience in audit cases</b>			
	<b>Position</b>	<b>Employer</b>	<b>Duration</b>	
			<b>From                      To</b>	
12	<b>Educational Qualifications</b>			
	<b>Degree/Diploma/Certificate</b>	<b>Year</b>	<b>Institution                      Specialty</b>	

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<sup>1</sup>Please mark the other two sheets as Sheet 2 and Sheet 3 respectively for each individual.

**Annex – E “Technical Evaluation Criteria”**

<b>Qualification</b>				
<b>Sr. No.</b>	<b>Description</b>	<b>Category Points</b>	<b>Maximum Points</b>	<b>Documents Required</b>
<b>1</b>	<b>Qualification</b>			Copies of educational and experience documents required
1.1	A team of full time audit consultants with at least 5 years relevant experience* each)	1 point for each person	10	
1.4	Enlisted on SBP A & B category of CA firms	1 point for each year	<b>05</b>	Documentary evidence (copy of certificate / letter) required
	Satisfactory QCR rating from the institute of Chartered Accountants of Pakistan	10	<b>10</b>	Documentary evidence (copy of certificate / letter) required
	Affiliation with global recognized professional firm of accountants having Experience of working on similar projects in the regional countries with / for government/public sector or development partners.	1 point for each assignment	<b>5</b>	Documentary evidence (copy of certificate / letter) required
<b>Sub Total</b>			<b>40</b>	
* “Relevant experience” means experience of Internal Audit.				
<b>General Experience</b>				
<b>Sr. No.</b>	<b>Description</b>	<b>Category Points</b>	<b>Grand Total Points</b>	<b>Documents Required</b>
<b>1</b>	<b>General Experience</b>		<b>20</b>	copy of Partnership deed
1.1	Overall Firm Experience of Audit consultancy	2 points for each year	10	
1.2	Should have at least five (5) year Internal Audit Experience in the Government Sector (including donor funded Government Projects).	1 point for each year	<b>05</b>	Documentary evidence or signed declaration required
	Work experience of working with the Sindh, other Provincial and Federal government on the similar assignments.	1 point for each assignment	<b>05</b>	

Sub Total			20	
Specific Experience				
Sr. No.	Description	Category Points	Grand Total Points	Documents Required
<b>1</b>	<b>Specific Experience</b>		<b>30</b>	Documentary evidence or work order or service contract copy required
1.1	Internal Audit of public sector bodies/entities in Pakistan (particularly in the Sindh) in similar organizations of Sindh Govt, or section 42, NPO etc.	2 pints for each assignment	10	
1.2	Understanding and effective response to all the items listed in the TORs (keeping in context the operational structure of departments / components covered under the scope of work.	10	-	
	Clear and logical methods in responding to the needs of the SHCC with a step by step approach and a comprehensive work plan for each of the scope component (processes and sub processes) listed in TORs	10		
<b>Sub Total</b>			<b>30</b>	
4. Financial Capability				
Sr. No.	Description	Category Points	Grand Total Points	Documents Required
4.1 (a)	Firm's annual turnover equal to or greater than 30 million	15		Provide last year tax returns of the firm (mention total receipt/turnover in the year) or audit financial report of last year.
4.1 (c)	Firm's annual turnover equal to or greater than 20 million	5		
<b>Sub Total</b>			<b>10</b>	
<b>Grand Total</b>			<b>100</b>	

## Annex – F “Financial Proposal”



Cost of Internal Audit Service for each Quarter (inclusive of all applicable taxes)	Cost of Internal Audit Service for a complete year (inclusive of all applicable taxes)

## **Annexure “B”**

### **8.SCHEDULE OF AVAILABILITY, SUBMISSION & OPENING OF BIDS**

For details refer to Newspaper Advertisement published on the subject matter.